

28. (Twice Amended) The semiconductor device according to claim 26, further comprising an insulation layer located between the semiconductor layer and the source electrode and having an opening portion for the semiconductor layer and the source electrode to contact, wherein a width of the opening portion is wider than [a distance of the gate region surrounding at least the channel region].

29. (Twice Amended) The semiconductor device according to claim 27, further comprising an insulation layer located between the semiconductor layer and the source electrode, and having an opening portion for the semiconductor layer and the source electrode to contact, wherein a width of the opening portion is wider than [a space of the gate region surrounding at least the channel region].

30. (Twice Amended) A semiconductor device comprising:
 a substrate having a first conductive type;
 a drift region having the first conductive type and disposed on the substrate;
 a channel region having a first conductive type and provided on the drift region; and
 a gate region provided so as to surround at least the channel region via an insulation film, wherein an impurity concentration in the channel region is equal to or less than an impurity concentration in the drift region, and a depletion layer forms over the entire channel region sandwiched between the gate region when a zero bias is applied to the gate region.

REMARKS

Claims 1, 4, 12 and 20-30 are pending. By this Amendment, claims 12 and 28-30 are amended. Reconsideration based on the above amendments and following remarks is respectfully requested.

The attached Appendix includes marked-up copies of each rewritten claim (37 C.F.R. §1.121(c)(1)(ii)).